

IDAHO

Law	Fuels Tax Law, Chapter 24.
Definitions	<p>Motor fuel: gasoline, special fuels, or other fuels that propel motor vehicles [Sec. 63-2401(14)]</p> <p>Gasoline: mixture of volatile hydrocarbons suitable as a fuel for the propulsion of motor vehicles ... and includes gasohol but does not include special fuels. [Sec. 63-2401(9)]</p> <p>Gasohol: gasoline containing a mixture of at least 10% blend anhydrous ethanol. [Sec. 63-2401(8)]</p> <p>Special fuels: all fuel suitable as fuel for diesel engines, or a compressed or liquefied gas obtained as a byproduct in petroleum refining or natural gasoline manufacture. [Sec. 63-2401(20)]</p>
Tax Rate	25¢ per gallon. [Sec. 63-2405]
Tax Breaks	Tax rate on gasohol reduced by maximum of 10%, depending on the ratio of ethanol to gasoline. Tax rate on special fuels designed for use in diesel engines reduced by ratio calculated by dividing agriculture-related fuel by total fuel subject to taxation. [Sec. 63-2405(2)]
Exemptions	Off-highway agricultural use, other nonhighway uses exempt from special fuels tax. [Sec. 63-2401(19)]
Gasohol	Treated as a motor fuel, not special fuel.
Special Provisions	<p>Vehicles powered by gaseous fuels have as an option in lieu of special fuels tax an annual fee at the following rates: \$60 for vehicles 8000 lbs. or less; \$89 for vehicles 8001-16,000 lbs.; \$179 for vehicles 16,001-24,000 lbs.; and \$208 for vehicles over 24,000 lbs. [Sec. 63-2424]</p> <p>For tax purposes, 1 therm equals 1 gallon of liquid, and 4.25 lbs. propane equals 1 gallon of liquid. Gaseous fuels converted to equivalent Btus per gallon:</p> <p>Gasoline = 127,000 Btus per gallon Propane = 92,000 Btus per gallon Natural gas = 100,000 Btus per gallon</p>

To determine tax rate, divide gaseous fuel type Btu by gasoline Btu, multiply by tax rate (25¢) to obtain the tax rate per therm for natural gas and per 4.25 lbs. propane fuel.

Property Tax
registered.

Motor vehicles are exempt when properly
[Sec. 63-602J]